



**EMPLOYER CONTRIBUTION RATES TO BE IMPLEMENTED**  
**Sacramento County and Elected Officials Only**  
**Effective First Full Pay Period in July 2015**  
 (7.5% Interest; 3.25% Inflation; 5.65% Salary Increase)

**REVISED**  
 Effective 3/6/2016

**MISCELLANEOUS**

**No 50/50 Normal Cost Phase-In**

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	15.05%	16.73%	18.08%	14.01%	12.80%
COLA	3.50%	0.81%	2.57%	2.28%	2.07%
<b>Total</b>	<b>18.55%</b>	<b>17.54%</b>	<b>20.65%</b>	<b>16.29%</b>	<b>14.87%</b>

**50/50 Normal Cost Phase-In**

**G13A - Total 2/3 of the Difference Pick-Up by Member**

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	13.25%	14.32%	15.21%	13.36%	12.80%
COLA	3.41%	0.81%	2.55%	2.30%	2.07%
<b>Total</b>	<b>16.66%</b>	<b>15.13%</b>	<b>17.76%</b>	<b>15.66%</b>	<b>14.87%</b>

**G13B - Total 1/3 of the Difference Pick-Up by Member**

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	14.15%	15.52%	16.65%	13.69%	12.80%
COLA	3.45%	0.81%	2.56%	2.29%	2.07%
<b>Total</b>	<b>17.60%</b>	<b>16.33%</b>	<b>19.21%</b>	<b>15.98%</b>	<b>14.87%</b>

**G14A & G14B - Total of 2/4 of the Difference Pick-Up by Member**

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	13.70%	14.92%	15.93%	13.53%	12.80%
COLA	3.43%	0.81%	2.56%	2.29%	2.07%
<b>Total</b>	<b>17.13%</b>	<b>15.73%</b>	<b>18.49%</b>	<b>15.82%</b>	<b>14.87%</b>

**G15A & G15B - Total 2/5 of the Difference Pick-Up by Member**

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	13.97%	15.28%	16.36%	13.62%	12.80%
COLA	3.44%	0.81%	2.56%	2.29%	2.07%
<b>Total</b>	<b>17.41%</b>	<b>16.09%</b>	<b>18.92%</b>	<b>15.91%</b>	<b>14.87%</b>

**G01A - 1% Pick-Up by the Member**

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	14.45%	15.73%	17.39%	13.19%	12.80%
COLA	3.10%	0.81%	2.28%	2.17%	2.07%
<b>Total</b>	<b>17.55%</b>	<b>16.54%</b>	<b>19.67%</b>	<b>15.36%</b>	<b>14.87%</b>



**EMPLOYER CONTRIBUTION RATES TO BE IMPLEMENTED**  
**Sacramento County and Elected Officials Only**  
**Effective First Full Pay Period in July 2015**  
 (7.5% Interest; 3.25% Inflation; 5.65% Salary Increase)

**REVISED**  
 Effective 3/6/2016

**SAFETY**

**No 50/50 Normal Cost Phase-In**

	<b>Member Paying Full Rate</b>			
	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>
Basic	35.52%	35.41%	34.82%	29.19%
COLA	8.13%	5.98%	5.91%	5.21%
<b>Total</b>	<b>43.65%</b>	<b>41.39%</b>	<b>40.73%</b>	<b>34.40%</b>

**50/50 Normal Cost Phase-in**

**G12A - 50/50 Normal Cost Pick-Up by Member**

	<b>Member Paying Full Rate</b>			
	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>
Basic	32.01%	31.71%	31.42%	29.19%
COLA	9.02%	6.01%	5.88%	5.21%
<b>Total</b>	<b>41.03%</b>	<b>37.72%</b>	<b>37.30%</b>	<b>34.40%</b>

**G13B - Total 1/3 of the Difference Pick-Up by Member**

	<b>Member Paying Full Rate</b>			
	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>
Basic	34.35%	34.18%	33.69%	29.19%
COLA	8.43%	5.99%	5.90%	5.21%
<b>Total</b>	<b>42.78%</b>	<b>40.17%</b>	<b>39.59%</b>	<b>34.40%</b>

**G14A - Total of 2/4 of the Difference Pick-Up by Member**

	<b>Member Paying Full Rate</b>			
	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>
Basic	33.77%	33.56%	33.12%	29.19%
COLA	8.57%	6.00%	5.90%	5.21%
<b>Total</b>	<b>42.34%</b>	<b>39.56%</b>	<b>39.02%</b>	<b>34.40%</b>

SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
MISCELLANEOUS TIER 1 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES)  
SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY

Actuarial Valuation : 6/30/2014  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.2847

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2015

Entry Age	No 50/50 Normal Cost Phase-In		50/50 Normal Cost Phase-In									
			G13A		G13B		G14A & G14B		G15A & G15B		G01A	
	Low Rate	High Rate	Total 2/3 of the Difference Pick-Up by Member		Total 1/3 of the Difference Pick-Up by Member		Total of 2/4 of the Difference Pick-Up by Member		Total 2/5 of the Difference Pick-Up by Member		1% Pick-Up First Year by Member	
16	2.30%	3.44%	3.60%	5.40%	2.95%	4.42%	3.27%	4.91%	3.08%	4.62%	2.96%	4.44%
17	2.34%	3.51%	3.65%	5.47%	2.99%	4.49%	3.32%	4.98%	3.13%	4.69%	3.01%	4.51%
18	2.38%	3.57%	3.69%	5.53%	3.03%	4.55%	3.36%	5.04%	3.17%	4.75%	3.05%	4.57%
19	2.43%	3.64%	3.73%	5.60%	3.08%	4.62%	3.41%	5.11%	3.21%	4.82%	3.09%	4.64%
20	2.46%	3.69%	3.77%	5.65%	3.11%	4.67%	3.44%	5.16%	3.25%	4.87%	3.13%	4.69%
21	2.50%	3.75%	3.81%	5.71%	3.15%	4.73%	3.48%	5.22%	3.29%	4.93%	3.17%	4.75%
22	2.55%	3.82%	3.85%	5.78%	3.20%	4.80%	3.53%	5.29%	3.33%	5.00%	3.21%	4.82%
23	2.58%	3.88%	3.89%	5.84%	3.24%	4.86%	3.57%	5.35%	3.37%	5.06%	3.25%	4.88%
24	2.63%	3.94%	3.93%	5.90%	3.28%	4.92%	3.61%	5.41%	3.41%	5.12%	3.29%	4.94%
25	2.68%	4.02%	3.99%	5.98%	3.33%	5.00%	3.66%	5.49%	3.47%	5.20%	3.35%	5.02%
26	2.73%	4.09%	4.03%	6.05%	3.38%	5.07%	3.71%	5.56%	3.51%	5.27%	3.39%	5.09%
27	2.76%	4.15%	4.07%	6.11%	3.42%	5.13%	3.75%	5.62%	3.55%	5.33%	3.43%	5.15%
28	2.82%	4.23%	4.13%	6.19%	3.47%	5.21%	3.80%	5.70%	3.61%	5.41%	3.49%	5.23%
29	2.86%	4.29%	4.17%	6.25%	3.51%	5.27%	3.84%	5.76%	3.65%	5.47%	3.53%	5.29%
30	2.92%	4.37%	4.22%	6.33%	3.57%	5.35%	3.89%	5.84%	3.70%	5.55%	3.58%	5.37%
31	2.97%	4.45%	4.27%	6.41%	3.62%	5.43%	3.95%	5.92%	3.75%	5.63%	3.63%	5.45%
32	3.01%	4.51%	4.31%	6.47%	3.66%	5.49%	3.99%	5.98%	3.79%	5.69%	3.67%	5.51%
33	3.06%	4.59%	4.37%	6.55%	3.71%	5.57%	4.04%	6.06%	3.85%	5.77%	3.73%	5.59%
34	3.12%	4.68%	4.43%	6.64%	3.77%	5.66%	4.10%	6.15%	3.91%	5.86%	3.79%	5.68%
<b>35</b>	<b>3.17%</b>	<b>4.75%</b>	<b>4.47%</b>	<b>6.71%</b>	<b>3.82%</b>	<b>5.73%</b>	<b>4.15%</b>	<b>6.22%</b>	<b>3.95%</b>	<b>5.93%</b>	<b>3.83%</b>	<b>5.75%</b>
36	3.22%	4.83%	4.53%	6.79%	3.87%	5.81%	4.20%	6.30%	4.01%	6.01%	3.89%	5.83%
37	3.28%	4.92%	4.59%	6.88%	3.93%	5.90%	4.26%	6.39%	4.07%	6.10%	3.95%	5.92%
38	3.33%	5.00%	4.64%	6.96%	3.99%	5.98%	4.31%	6.47%	4.12%	6.18%	4.00%	6.00%
39	3.39%	5.09%	4.70%	7.05%	4.05%	6.07%	4.37%	6.56%	4.18%	6.27%	4.06%	6.09%
40	3.46%	5.18%	4.76%	7.14%	4.11%	6.16%	4.43%	6.65%	4.24%	6.36%	4.12%	6.18%
41	3.52%	5.28%	4.83%	7.24%	4.17%	6.26%	4.50%	6.75%	4.31%	6.46%	4.19%	6.28%
42	3.58%	5.37%	4.89%	7.33%	4.23%	6.35%	4.56%	6.84%	4.37%	6.55%	4.25%	6.37%
43	3.65%	5.47%	4.95%	7.43%	4.30%	6.45%	4.63%	6.94%	4.43%	6.65%	4.31%	6.47%
44	3.73%	5.59%	5.03%	7.55%	4.38%	6.57%	4.71%	7.06%	4.51%	6.77%	4.39%	6.59%
45	3.80%	5.70%	5.11%	7.66%	4.45%	6.68%	4.78%	7.17%	4.59%	6.88%	4.47%	6.70%
46	3.85%	5.78%	5.16%	7.74%	4.51%	6.76%	4.83%	7.25%	4.64%	6.96%	4.52%	6.78%
47	3.91%	5.86%	5.21%	7.82%	4.56%	6.84%	4.89%	7.33%	4.69%	7.04%	4.57%	6.86%
48	3.96%	5.94%	5.27%	7.90%	4.61%	6.92%	4.94%	7.41%	4.75%	7.12%	4.63%	6.94%
49	4.00%	6.00%	5.31%	7.96%	4.65%	6.98%	4.98%	7.47%	4.79%	7.18%	4.67%	7.00%
50	4.02%	6.04%	5.33%	8.00%	4.68%	7.02%	5.01%	7.51%	4.81%	7.22%	4.69%	7.04%
51	4.05%	6.08%	5.36%	8.04%	4.71%	7.06%	5.03%	7.55%	4.84%	7.26%	4.72%	7.08%
52	4.06%	6.09%	5.37%	8.05%	4.71%	7.07%	5.04%	7.56%	4.85%	7.27%	4.73%	7.09%
53	4.05%	6.08%	5.36%	8.04%	4.71%	7.06%	5.03%	7.55%	4.84%	7.26%	4.72%	7.08%
54	4.03%	6.05%	5.34%	8.01%	4.69%	7.03%	5.01%	7.52%	4.82%	7.23%	4.70%	7.05%
55	4.03%	6.05%	5.34%	8.01%	4.69%	7.03%	5.01%	7.52%	4.82%	7.23%	4.70%	7.05%
56	4.03%	6.05%	5.34%	8.01%	4.69%	7.03%	5.01%	7.52%	4.82%	7.23%	4.70%	7.05%
57	4.03%	6.05%	5.34%	8.01%	4.69%	7.03%	5.01%	7.52%	4.82%	7.23%	4.70%	7.05%
58	4.03%	6.05%	5.34%	8.01%	4.69%	7.03%	5.01%	7.52%	4.82%	7.23%	4.70%	7.05%
59 & over	4.03%	6.05%	5.34%	8.01%	4.69%	7.03%	5.01%	7.52%	4.82%	7.23%	4.70%	7.05%

NOTE: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161. Miscellaneous Tier 1 members of the System who entered SCERS membership prior to January 1, 1975, contribute on the "variable" rates as indicated above. However, those members who entered SCERS membership on or after January 1, 1975, the rates will be based on the rate of age 35.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS TIER 2 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES)**  
**SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY**

Actuarial Valuation : 6/30/2014  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: None

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2015**

	<b>Low Rate</b>		<b>High Rate</b>	
	<b>Old</b>	<b>New</b>	<b>Old</b>	<b>New</b>
<b>No 50/50 Normal Cost Phase-In</b>	2.55%	2.36%	3.82%	3.54%
<b>50/50 Normal Cost Phase-In</b>				
G13A - Total 2/3 of the Difference Pick-Up by Member	3.51%	3.97%	5.26%	5.96%
G13B - Total 1/3 of the Difference Pick-Up by Member	2.55%	3.17%	3.82%	4.75%
G14A & G14B - Total of 2/4 of the Difference Pick-up by Member	3.27%	3.57%	4.90%	5.36%
G15A & G15B - Total 2/5 of the Difference Pick-up by Member	3.12%	3.33%	4.68%	4.99%
G01A - 1% Pick-Up by the Member (New)	N/A	3.03%	N/A	4.54%

Note: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS TIER 3 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES)**  
**SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY**

Actuarial Valuation : 6/30/2014  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.3511

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2015**

	<b>Low Rate</b>		<b>High Rate</b>	
	<b>Old</b>	<b>New</b>	<b>Old</b>	<b>New</b>
<b>No 50/50 Normal Cost Phase-In</b>	3.46%	3.19%	5.18%	4.78%
<b>50/50 Cost Phase-In</b>				
G13A - Total 2/3 of the Difference Pick-Up by Member	4.53%	5.17%	6.79%	7.76%
G13B - Total 1/3 of the Difference Pick-Up by Member	3.46%	4.18%	5.18%	6.27%
G14A & G14B - Total of 2/4 of the Difference Pick-up by Member	4.26%	4.68%	6.39%	7.02%
G15A & G15B - Total 2/5 of the Difference Pick-up by Member	4.09%	4.38%	6.14%	6.57%
G01A - 1% Pick-Up by the Member (New)	N/A	3.85%	N/A	5.78%

Note: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
MISCELLANEOUS TIER 4 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES)  
SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY**

Actuarial Valuation : 6/30/2014  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.1768

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2015**

	Low Rate		High Rate	
	Old	New	Old	New
<b>No 50/50 Normal Cost Phase-In</b>	5.20%	4.80%	7.80%	7.20%
<b>50/50 Cost Phase-In</b>				
G13A - Total 2/3 of the Difference Pick-Up by Member	5.38%	5.28%	8.07%	7.92%
G13B - Total 1/3 of the Difference Pick-Up by Member	5.20%	5.04%	7.80%	7.56%
G14A & G14B - Total of 2/4 of the Difference Pick-up by Member	5.34%	5.16%	8.01%	7.74%
G15A & G15B - Total 2/5 of the Difference Pick-up by Member	5.31%	5.09%	7.96%	7.63%
G01A - 1% Pick-Up by the Member (New)	N/A	5.47%	N/A	8.20%

Note: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS TIER 5 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES)**  
**SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY**

Actuarial Valuation : 6/30/2014  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.1534

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2015**

Contribution Rate to be Applied to the Total Compensation

<u>OLD</u>	<u>NEW</u>
8.78%	8.12%

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
SAFETY TIER 1 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES)  
SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY**

Actuarial Valuation : 6/30/2014  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.5374

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2015**

Entry Age	50/50 Normal Cost Phase-In							
	No 50/50 Normal Cost Phase-In		G12A 50/50 Cost Sharing Pick-Up by Member		G13B Total 1/3 of the Difference Pick-Up by Member		G14A Total of 2/4 of the Difference Pick-Up by Member	
	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate
18	8.84%	13.25%	10.84%	16.26%	9.50%	14.25%	9.84%	14.76%
19	8.95%	13.42%	10.95%	16.43%	9.61%	14.42%	9.95%	14.93%
20	9.06%	13.59%	11.07%	16.60%	9.73%	14.59%	10.07%	15.10%
21	9.18%	13.76%	11.18%	16.77%	9.84%	14.76%	10.18%	15.27%
22	9.29%	13.93%	11.29%	16.94%	9.95%	14.93%	10.29%	15.44%
23	9.41%	14.11%	11.41%	17.12%	10.07%	15.11%	10.41%	15.62%
24	9.53%	14.30%	11.54%	17.31%	10.20%	15.30%	10.54%	15.81%
25	9.64%	14.47%	11.65%	17.48%	10.31%	15.47%	10.65%	15.98%
26	9.78%	14.67%	11.79%	17.68%	10.45%	15.67%	10.79%	16.18%
27	9.90%	14.85%	11.91%	17.86%	10.57%	15.85%	10.91%	16.36%
28	10.04%	15.05%	12.04%	18.06%	10.70%	16.05%	11.04%	16.56%
<b>29</b>	<b>10.16%</b>	<b>15.25%</b>	<b>12.17%</b>	<b>18.26%</b>	<b>10.83%</b>	<b>16.25%</b>	<b>11.17%</b>	<b>16.76%</b>
30	10.30%	15.45%	12.31%	18.46%	10.97%	16.45%	11.31%	16.96%
31	10.44%	15.65%	12.44%	18.66%	11.10%	16.65%	11.44%	17.16%
32	10.58%	15.87%	12.59%	18.88%	11.25%	16.87%	11.59%	17.38%
33	10.73%	16.10%	12.74%	19.11%	11.40%	17.10%	11.74%	17.61%
34	10.89%	16.33%	12.89%	19.34%	11.55%	17.33%	11.89%	17.84%
35	11.05%	16.57%	13.05%	19.58%	11.71%	17.57%	12.05%	18.08%
36	11.21%	16.82%	13.22%	19.83%	11.88%	17.82%	12.22%	18.33%
37	11.39%	17.08%	13.39%	20.09%	12.05%	18.08%	12.39%	18.59%
38	11.58%	17.37%	13.59%	20.38%	12.25%	18.37%	12.59%	18.88%
39	11.79%	17.68%	13.79%	20.69%	12.45%	18.68%	12.79%	19.19%
40	11.98%	17.97%	13.99%	20.98%	12.65%	18.97%	12.99%	19.48%
41	12.10%	18.16%	14.11%	21.17%	12.77%	19.16%	13.11%	19.67%
42	12.22%	18.34%	14.23%	21.35%	12.89%	19.34%	13.23%	19.85%
43	12.34%	18.51%	14.35%	21.52%	13.01%	19.51%	13.35%	20.02%
44	12.44%	18.66%	14.45%	21.67%	13.11%	19.66%	13.45%	20.17%
45	12.51%	18.77%	14.52%	21.78%	13.18%	19.77%	13.52%	20.28%
46	12.51%	18.77%	14.52%	21.78%	13.18%	19.77%	13.52%	20.28%
47	12.44%	18.66%	14.45%	21.67%	13.11%	19.66%	13.45%	20.17%
48	12.28%	18.43%	14.29%	21.44%	12.95%	19.43%	13.29%	19.94%
49 & Over	12.07%	18.11%	14.08%	21.12%	12.74%	19.11%	13.08%	19.62%

**NOTE:** "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161. Safety Tier 1 members of the System who entered SCERS membership prior to January 1, 1975, contribute on the "variable" rates as indicated above. However, those members who entered SCERS membership on or after January 1, 1975, the rates will be based on the rate of age 29.



**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**SAFETY TIER 2 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES)**  
**SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY**

Actuarial Valuation : 6/30/2014  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.3035

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2015**

	Low Rate		High Rate	
	Old	New	Old	New
<b>No 50/50 Normal Cost Phase-in</b>	7.96%	8.20%	11.94%	12.29%
<b>50/50 Normal Cost Phase-in</b>				
G12A - 50/50 Normal Cost Pick-Up by Member	N/A	10.72%	N/A	16.08%
G13B - Total 1/3 of the Difference Pick-Up by Member	7.96%	9.03%	11.94%	13.55%
G14A - Total of 2/4 of the Difference Pick-Up by Member	8.60%	9.46%	12.90%	14.19%

Note: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**SAFETY TIER 3 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES)**  
**SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY**

Actuarial Valuation : 6/30/2014  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.2836

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2015**

	<b>Low Rate</b>		<b>High Rate</b>	
	<b>Old</b>	<b>New</b>	<b>Old</b>	<b>New</b>
<b>No 50/50 Normal Cost Phase-in</b>	7.88%	8.07%	11.82%	12.10%
<b>50/50 Normal Cost Phase-in</b>				
G12A - 50/50 Normal Cost Pick-Up by Member	N/A	10.44%	N/A	15.66%
G13B - Total 1/3 of the Difference Pick-Up by Member	7.88%	8.86%	11.82%	13.29%
G14A - Total of 2/4 of the Difference Pick-Up by Member	8.49%	9.25%	12.74%	13.88%

Note: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
SAFETY TIER 4 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES)  
SACRAMENTO COUNTY ONLY**

Actuarial Valuation : 6/30/2014  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.2438

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2015**

Contribution Rate to be Applied to the Entire Compensation

OLD

NEW

13.86%

13.11%